* **HIGH COURT OF DELHI : NEW DELHI**

\+ **ITA No. 206 of 2006**

Judgment reserved on: July 10, 2007

% Judgment delivered on: July 25, 2007

Commissioner of Income Tax
Delhi-I, New Delhi. ...Appellant
Through Mr. J.R. Goel, Advocate

Versus

M/s. Capital Flour Mills Pvt. Ltd.
B-28, Lawrence Road, Industrial Area
Delhi-110035. ...Respondent
Through Mr.Sandeep Sapra, Advocate

Coram:

HON'BLE MR. JUSTICE MADAN B. LOKUR
HON'BLE MR. JUSTICE V.B. GUPTA

1. Whether the Reporters of local papers may be allowed to see the judgment? Yes
2. To be referred to Reporter or not? Not necessary
3. Whether the judgment should be reported in the Digest? Not necessary

MADAN B. LOKUR, J.

This appeal is consequential to and dependant upon the decision in ***ITA No.112/2006 (Commissioner of Income Tax v. M/s Capital Flour Mills Pvt. Ltd.)***.

2. Since we find that the view taken by the Tribunal, which is the subject matter of ITA No.112/2006, cannot be faulted with, there is no merit in this appeal.

3. No substantial question of law arises for consideration. Dismissed.

Madan B. Lokur, J

July 25, 2007 **V.B. Gupta, J**
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Certified that the corrected copy of the judgment has been transmitted in the main Server.